

Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005



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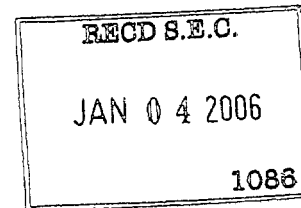
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 **NYSE**

*Cert NYS*

January 4, 2006

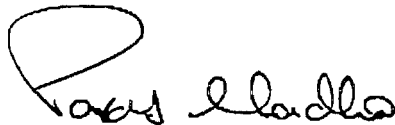


Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC FINANCIAL CORPORATION, 5.25% Notes due January 14, 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 4, 2006. Tentative listing date – Not yet determined.

Sincerely,



**PROCESSED**

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THOMSON  
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